ABSTRACT OF THE DISCLOSURE

A client computer includes a storing part storing a code which is obtained by reversibly compressing and coding an image according to a

5   predetermined coding way having a hierarchy configuration from a reversible part through a non-reversible part; a altering part generating, from the code, a non-reversible code; a transmission part transmitting the either reversible or non-reversible

10   code, or the image obtained from decoding the code, to a predetermined transmission destination; and a selecting part selectively performing transmission of the non-reversible or the reversible code, or the image obtained therefrom.